



# California Interstate User Diesel Fuel Tax License Application

BOE-400-DC REV. 3 (7-06) • CORPORATIONS, LIMITED LIABILITY COMPANIES, AND ORGANIZATIONS



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## Frequently Asked Questions

*Para ayuda en español, llame a nuestra sección de transportistas motorizados al 916-322-9669 o al 800-400-7115.*

### ***Do we need an interstate user diesel fuel tax license?***

Generally, your corporation or limited liability company (LLC) needs this license if you operate at least one *qualified motor vehicle* powered by diesel fuel and

- You travel only in California and Mexico; or
- You travel in California and your business is based outside California in a jurisdiction that is *not* a member of the International Fuel Tax Agreement (IFTA). Currently, the nonmember jurisdictions are Mexico; Alaska, Hawaii, and the District of Columbia (DC); and Canada's Nunavut, Yukon Territory, and Northwest Territories.

You are not required to obtain this license; but, if you do not do so, you'll have to buy a California Fuel Trip Permit (CFTP). CFTP allows out-of-state registered trucks to enter and travel into California for four consecutive days without obtaining a license for fuel tax purposes. This permit allows California registered trucks to reenter California after traveling out of state, if they are unlicensed for fuel tax purposes. CFTP must be obtained and completed prior to entering the state.

### ***What is a qualified motor vehicle?***

A qualified motor vehicle is a vehicle used, designed, or maintained to transport people or property that

- Has two axles and a gross vehicle weight or registered gross vehicle weight of more than 26,000 pounds or 11,797 kilograms, or
- Has three or more axles (power unit only) regardless of weight, or
- Is used in a combination with a total weight of more than 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight.

The following are not considered qualified motor vehicles:

- Recreational vehicles such as motor homes (used for non-business purposes only)
- Pickup trucks with attached campers
- Buses used exclusively for personal use by an individual.

### ***Do we need an interstate user diesel fuel tax license if we never travel outside California?***

No.

### ***Do we need a license if our qualified motor vehicle is powered by a fuel other than diesel?***

No, but you may need a different kind of fuel tax permit. Please call us for more information (see phone numbers on page 4).

### ***Is there a charge for a license?***

No. However, we may require a security deposit to cover any taxes you may owe when you close your account.

### ***What are our responsibilities as the holder of an interstate user diesel fuel tax license?***

- **You must keep adequate records** that document the amount of fuel purchased, used, or stored; any deductions claimed; and the number of miles your vehicles operated in California, Mexico, and any other jurisdiction (state or Canadian province or territory). Generally, you must keep records for up to four years.
- **You must file returns** on the last day of the month following your reporting period. You must file your tax return even if you did not purchase any fuel or operate your vehicles in California during the reporting period.
- **You must notify us if you move, sell, or change ownership of your business.** Your license is valid only for the type of ownership specified on it. You should notify us immediately if you make ownership changes or stop operating. Prompt notification will help us close your account and return any security you may have deposited.
- **You must provide identification numbers.** You are required to provide certain identification numbers to ensure the accuracy of information provided and to protect you against fraudulent use of your identification numbers. See the disclosure information on the back page of this packet.



## How do we apply for our interstate user diesel fuel license?

### Message from the Executive Director

We appreciate the fact that as the operator of a business, you are busy and have many responsibilities. You are responsible for income and fuel tax payments and for a variety of other obligations, such as payroll taxes, insurance, and employee benefits.

For that reason, we want to make it as easy as possible for you to work with us. As you can see on page 7, we provide many services to help you with your questions.

If you are unable to find the answers you need, please call our Information Center. Our trained representatives will be glad to help.

### Step 1: Make sure you have the documents you need to send with your application

You will need to send us photocopies of certain documents with your application. Please read the short checklist in the shaded box on the next page. If you don't have the documents you need, please call our Fuel Taxes Division at 916-322-9669 or our Information Center at 800-400-7115 (listen for "fuel taxes").

### Step 2: Complete your application

Fill out both sides of the application on page 5 (perforated for easy removal). Be sure to refer to the "Tips" on page 4. If you need help with the form or have questions, please call our Fuel Taxes Division or Information Center.

### Step 3: Send in application and support documents for processing

Make a copy of your completed application for your files, then mail the original application to: Motor Carrier Section, MIC:65; State Board of Equalization; P.O. Box 942879; Sacramento, California 94279-0065. Please be sure to sign and date your application and to include copies of all required documents. We cannot process your application until it is complete.

### Step 4: After we approve your application

You should receive your license approximately two weeks after we have received your *fully completed* application. There is no charge for the license.

When you receive your license, you should make a photocopy and carry it in your vehicle(s). Some carriers put their interstate user diesel fuel tax license number on the side of their trucks to ease travel through inspection facilities when entering California.

### Step 5: Filing tax returns

We will let you know whether you must file returns on a quarterly or annual basis. Your return is due on or before the last day of the month following your reporting period. You must file a return even if you did not purchase any fuel or operate your vehicle(s) in California during the reporting period.

**INFORMATION CENTER****800-400-7115**

TDD/TTY 800-735-2929

**MOTOR CARRIER SECTION****FUEL TAXES DIVISION****916-322-9669****REQUIRED DOCUMENTS**

You must include *photocopies* of the following documents with your completed and signed application form:

*All applications*

- ☐ Corporation articles of incorporation or LLC articles of organization.
- ☐ *Power of Attorney* form (BOE-392), if you wish to have your mail go to an agent (see “Items 17 through 19,” at right) or if an agent signs the application.

*For officers and members listed on the application*

- ☐ Driver license or state ID card.
- ☐ Social security card or other document that shows the social security number (paycheck stub, preprinted income tax label, or W-2 form), or Mexican voter registration card.

*For out-of-state or foreign corporations or LLCs*

- ☐ *Certificate of Qualification* issued by the California Secretary of State.

*For companies based in Mexico*

- ☐ Federal Motor Carrier Safety Administration (FMCSA) *Certificate of Registration for Foreign Motor Carriers* (“MX papers”).
- ☐ Corporacion Constitucion de Sociedad

## Tips for Completing Your Application

*Please write or print neatly. Be sure to complete both sides of the form, and to sign and date it.*

### Section I: Ownership information

**Items 1 through 5: Ownership information**

Fully complete all items that apply. Mexico-based corporations must complete item 5. See required documents in shaded column at left.

**Items 6 through 10: Officer or member information**

Provide information and documents for two corporate officers, or LLC managers, members, trust beneficiaries, or trustees. See required documents in shaded column at left.

### Section II: Business information

**Item 13: Certificate of registration for foreign motor carriers (“MX Number”)**

*For Mexico-based businesses:* please enter the MX number and provide a copy of your Federal Motor Carrier Safety Administration (FMCSA) *Certificate of Registration for Foreign Motor Carriers*.

**Item 16: Mailing address**

You must list your business mailing address. Do not enter an agent or bookkeeper’s address.

**Items 17–19: Agent/Bookkeeper mailing address**

If you wish to have all Board correspondence mailed to an agent or bookkeeper (including but not limited to all notices, returns, billings, and refund checks), provide that person’s mailing address and mark the box in item 19. You must also attach a properly completed power of attorney form. Please contact us for requirements or obtain form BOE-392 from our website at [www.boe.ca.gov](http://www.boe.ca.gov) or faxback service at 800-400-7115.

### Section III: Certification

A corporate officer or LLC member or manager who is authorized to act for your business, or an authorized agent, must sign. Corporations must attach a corporate resolution authorizing the officer to sign. LLCs must attach the articles of organization which indicate whether a manager can sign or whether members have authority to act for the LLC. If an agent signs, you must attach a properly completed power of attorney form or document (see “Items 17–19,” above).

SECTION I: OWNERSHIP INFORMATION		FOR BOARD USE ONLY		
1. PLEASE CHECK TYPE OF OWNERSHIP		TAX	OFFICE	NUMBER
<input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company (LLC)		DI	MT	
<input type="checkbox"/> Other _____				
Enter Federal Employer Identification Number (FEIN), if any				
2. ENTER FULL NAME OF CORPORATION, LIMITED LIABILITY CO. (LLC), OR ORGANIZATION				
3. CORPORATE OR LLC NUMBER		4. STATE OF INCORPORATION OR ORGANIZATION		
5. NUMERO DE CONSTITUCION DE SOCIEDAD (for corporations based in Mexico)				
CHECK ONE	<input type="checkbox"/> President <input type="checkbox"/> Manager	<input type="checkbox"/> Vice President <input type="checkbox"/> Member	<input type="checkbox"/> Secretary <input type="checkbox"/> Trustee	<input type="checkbox"/> Treasurer <input type="checkbox"/> Beneficiary
6. FULL NAME (incl. mid. name)				
7. ADDRESS (home)				
8. TELEPHONE (home)	(      )		(      )	
9. SOCIAL SECURITY NO. (or Mexican voter registration no.)	(attach copy)		(attach copy)	
10. DRIVER LICENSE NO.	(attach copy)		(attach copy)	
SECTION II: BUSINESS INFORMATION				
11. BUSINESS OR TRADE NAME (DBA) (if any)				
12. DEPARTMENT OF TRANSPORTATION NUMBER (DOT)				
13. CERTIFICATE OF REGISTRATION FOR FOREIGN MOTOR CARRIERS (MX Number) (for companies based in Mexico – attach copy)				
14. BUSINESS ADDRESS (street, city, state, zip code – do not list P.O. Box, mailing service, or agent/bookkeeper’s address)				15. BUSINESS TELEPHONE NUMBER (      )
16. MAILING ADDRESS (list complete address if different from No. 14 above – do not enter an agent/bookkeeper’s address, see No. 19 below)				
17. AGENT/BOOKKEEPER’S NAME			18. AGENT/BOOKKEEPER’S TELEPHONE NUMBER (      )	
19. AGENT/BOOKKEEPER’S MAILING ADDRESS				
<input type="checkbox"/> Check this box to use agent/bookkeeper’s address for returns, notices, refund checks, bills, and all other correspondence (attach signed power of attorney form)				
20. NAME OF APPLICANT’S BANK OR OTHER FINANCIAL INSTITUTION		ACCOUNT NUMBER	LOCATION	

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21. ARE YOU CURRENTLY UNDER LEASE TO ANOTHER CARRIER?

☐ No

☐ Yes *(attach copy of lease)*

If yes, please provide the information requested to the right:

Carrier's Name

Address

Interstate User Diesel Fuel Tax License or IFTA License

22. PRODUCTS GENERALLY HAULED

23. DATE OF FIRST INTERSTATE TRAVEL *(month, day and year)*

24. OTHER ACCOUNT NUMBERS ISSUED BY THIS BOARD TO THE APPLICANT OR ANY INDIVIDUAL NAMED IN SECTION I

SECTION III: CERTIFICATION

*I hereby certify that the statements contained in this application are correct to the best of my knowledge and belief, and that I am duly authorized to sign this application.*

*Note: This form must be signed by a corporate officer, or LLC member or manager, or by an authorized agent. For a corporation, attach authorizing corporate resolution; and, for an LLC, attach articles of organization that authorize the individual who signs below to certify this application. If signed by an authorized agent, a properly completed power of attorney form or document must be attached to this application.*

NAME <i>(type or print)</i>	TITLE
SIGNATURE 	DATE

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## Where can I get help?

You may have questions about how the interstate user diesel fuel tax applies to your transport operations. For assistance, please take advantage of the resources listed below.

**MOTOR CARRIER SECTION  
FUEL TAXES DIVISION**  
916-322-9669

### WEBSITE

[www.boe.ca.gov](http://www.boe.ca.gov)

Our website includes lots of useful information. You can download publications – such as laws, regulations, pamphlets, and policy manuals – that will help you understand how the law applies to your operations. You can also read about upcoming Taxpayers’ Bill of Rights hearings and other Board meetings.

### WRITTEN TAX ADVICE

It is best to get tax advice from us in writing. You may be relieved of tax, penalty, or interest charges if we determine you did not correctly report tax because you reasonably relied on our written advice regarding a specific transaction. For this relief to apply, your request for advice must be in writing, must identify the taxpayer to whom the advice applies, and must fully describe the facts and circumstances of the transaction.

This protection is not available for advice we give over the phone or in person.

Send your request for written advice to:

Motor Carrier Section, MIC:65  
Fuel Taxes Division  
State Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0065

**INFORMATION CENTER**  
800-400-7115

TDD/TTY 800-735-2929

Customer service representatives are available from 8 a.m. through 5 p.m., Pacific time, Monday-Friday, except state holidays.

**Faxback Service.** Call 800-400-7115 to order fax copies of selected forms and notices. Choose the automated services fax option. This service is available 24 hours a day.

**Translator Services.** We can provide bilingual services for persons who need assistance in a language other than English.

### TAXPAYERS’ RIGHTS ADVOCATE OFFICE

If you would like to know more about your rights as a taxpayer or if you are unable to resolve an issue with us, please contact the Taxpayers’ Rights Advocate Office for help at 916-324-2798 (or toll-free, 888-324-2798). Their fax number is 916-323-3319.

If you prefer, you can write to:

Taxpayers’ Rights Advocate Office, MIC:70  
State Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0070

To obtain a copy of publication 70, *Understanding Your Rights as a California Taxpayer*, please visit our website or call our Information Center.



## CALIFORNIA INTERSTATE USER DIESEL FUEL TAX PROGRAM PRIVACY NOTICE

### Information Provided to the Board of Equalization

We ask you for information so that we can administer the state's International Fuel Tax Agreement, sections 9401-9433.<sup>1</sup> We will use the information to determine whether you are paying the correct amount of tax or fee and to collect any amounts you owe. You must provide all of the information we request, including your social security number (used for identification purposes [see Title 42 U.S. Code sec.405(c)(2)(C)(i)]).

#### What happens if I don't provide the information?

If your application is incomplete, we may not issue your permit or license. If you do not file complete returns, you may have to pay penalties and interest. Penalties may also apply if you don't provide other information we request or that is required by law, or if you give us fraudulent information. In some cases, you may be subject to criminal prosecution.

In addition, if you don't provide information we request to support your exemptions, credits, exclusions, or adjustments, we may not allow them. You may end up owing more tax or fees or receiving a smaller refund.

#### Can anyone else see my information?

Your records are covered by state laws that protect your privacy. However, we may share information regarding your account with certain government agencies (see list in following section). We may also share certain information with companies authorized to represent local governments.

Under some circumstances we may release to the public the information printed on your permit or license, account start and closeout dates, and names of business owners or partners. When you sell a business, we can give the buyer or other involved parties information regarding your outstanding tax liability.

With your written permission, we can release information regarding your account to anyone you designate.

#### We may disclose information to the proper officials of the following agencies, among others:

- United States government agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco, Firearms and Explosives; Departments of Agriculture, Defense, and Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; Federal Motor Carrier Safety Administration

- State of California government agencies and officials: Air Resources Board; Department of Alcoholic Beverage Control; California Department of Consumer Affairs; Department of Motor Vehicles; Employment Development Department; Energy Commission; Exposition and Fairs; Department of Food and Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Department of Health Services; California Highway Patrol; Department of Housing and Community Development; California Department of Child Support Services, Parent Locator Service
- State agencies outside of California for tax enforcement purposes
- City attorneys and city prosecutors; county district attorneys; police and sheriff departments.

#### Can I review my records?

Yes. Please contact your closest Board office (see the white pages of your phone book). If you need more information, you may contact our Disclosure Officer in Sacramento by calling 916-445-2918. You may also want to obtain publication 58-A, *How to Inspect and Correct Your Records*. You may download it from our website at [www.boe.ca.gov](http://www.boe.ca.gov) (look under "Forms and Publications") or request a copy from our Information Center at 800-400-7115.

#### Who is responsible for maintaining my records?

The official listed below is responsible for maintaining your records. You may contact him by calling 916-445-6464 or writing to him at the following address:

Deputy Director  
Property and Special Taxes Department MIC:63  
State Board of Equalization  
P.O. Box 942879  
450 N Street  
Sacramento, CA 94279-0063

<sup>1</sup> Reference to California Revenue and Taxation Code, unless otherwise indicated.